



Audits – Bay & Central Region
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February 1, 2008

Scott Gruendl, Director
Glenn County Behavioral Health
242 North Villa
Willows, CA 95988

Dear Mr. Gruendl:

AUDIT REPORT – GLENN COUNTY BEHAVIORAL HEALTH

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Glenn County Behavioral Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,054,654	\$ 1,049,122	\$ (5,532)
State General Funds EPSDT Due State	\$ 319,399	\$ 313,285	\$ (6,114)

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative

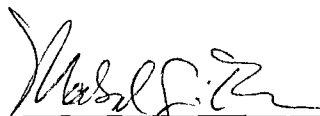
Scott Gruendl, Director
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Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



W WALTER J. HILL, JR., MBA, EA
Chief of Audits



MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

GLENN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 933,293	\$ (40,102)	\$ 893,191
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 933,293</u>	<u>\$ (40,102)</u>	<u>\$ 893,191</u>
 <u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 121,361	\$ 34,570	\$ 155,931
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 121,361</u>	<u>\$ 34,570</u>	<u>\$ 155,931</u>
 <u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,054,654	\$ (5,532)	\$ 1,049,122
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 1,054,654</u>	<u>\$ (5,532)</u>	<u>\$ 1,049,122</u>
 <u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 319,399</u>	<u>\$ (6,114)</u>	<u>\$ 313,285</u>

GLENN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	1,302,980	(108,822)	1,194,158
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	12,607	12,607
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 1,302,980</u>	<u>\$ (96,215)</u>	<u>\$ 1,206,765</u>
Less: Patient & Other Payor Revenues				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Medi-Cal Net Reimbursement for Direct Services				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	1,302,980	(96,215)	1,206,765
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 1,302,980</u>	<u>\$ (96,215)</u>	<u>\$ 1,206,765</u>
Medi-Cal MAA Reimbursement				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	28,154	(1)	28,153
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	80,638	(1)	80,637
29. Total		<u>\$ 108,792</u>	<u>\$ (1)</u>	<u>\$ 108,791</u>

GLENN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

<u>COUNTY OPERATED FEDERAL</u>		<u>Audit</u>		
		<u>As Settled</u>	<u>Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Medi-Cal Administrative Reimbursement</u>				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 235,239	\$ (14,432)	\$ 220,807
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 138,303	\$ 24,661	\$ 162,964
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 138,303</u>	<u>\$ 24,661</u>	<u>\$ 162,964</u>
<u>Healthy Families Administrative Reimbursement</u>				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Utilization Review Reimbursement</u>				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 120,724	\$ (5,674)	\$ 115,050
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 55,875</u>	<u>\$ (2,626)</u>	<u>\$ 53,249</u>
<u>Net SD/MC Reimbursement - FFP</u>				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 671,106	\$ (55,083)	\$ 616,023
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	8,219	8,219
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	74,555	(0)	74,555
49. Administrative Reimbursement	(MH1979, Ln 6)	69,152	12,330	81,482
50. U.R. Skilled Professional	(MH1979, Ln 14)	90,543	(4,256)	86,288
51. U.R. Other	(MH1979, Ln 15)	27,937	(1,313)	26,625
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 933,293</u>	<u>\$ (40,102)</u>	<u>\$ 893,191</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>
56. Total SD/MC Reimbursement - FFP		<u>\$ 933,293</u>	<u>\$ (40,102)</u>	<u>\$ 893,191</u>
<u>Net Healthy Families Reimbursement - FFP</u>				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 933,293</u>	<u>\$ (40,102)</u>	<u>\$ 893,191</u>

(To Sch. 1)

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
GLENN COUNTY				00011	36	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS	\$ (543,422)	\$ (70,469)	\$ (613,891)
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 2,616,710	\$ (70,469)	\$ 2,546,241 *
				To adjust payments to contract providers to agree with the County's records and supporting documents.			
3	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	** \$ 2,546,241	\$ 22,159	\$ 2,568,400
				To adjust A-87 COWCAP costs to agree with formally approved plan.			
4	MH 1960	9	3	SD/MC ADMINISTRATION	\$ 138,303	\$ (138,303)	\$0 *
	MH 1960	10	3	HEALTHY FAMILIES ADMINISTRATION		0	0 *
5	MH 1960	11	3	NON SD/MC ADMINISTRATION	94,798	(94,798)	0 *
-	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	233,101		233,101 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
6	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 120,724	\$ (120,724)	0 *
7	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	55,875	(55,875)	0 *
8	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	58,866	(58,866)	0 *
-	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	235,465		235,465 *
				To eliminate the reported distribution of Utilization Review Costs (UR). UR costs will be redistributed to the proper cost centers after adjustments to Utilization Review costs are made.			
9	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** \$ 233,101	\$ 22,159	\$ 255,260 *
				To adjust administrative costs in conjunction with adjustment number 3.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
GLENN COUNTY				00011	36	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
10	MH 1960	9	C	SD/MC ADMINISTRATION	** \$0	\$ 162,964	\$ 162,964
	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0		-
11	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	92,295	92,295
-	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** 255,260		255,260
				To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 63.8425% for SD/MC and 36.1575% for Non SD/MC.			
12	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	** \$0	\$112,954	\$ 112,954
13	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	** 0	52,279	52,279
14	MH 1960	15	3	NON SD/MC UTILIZATION REVIEW	** 0	70,232	70,232
-	MH 1960	16	3	TOTAL UTILIZATION REVIEW COSTS	** 235,465		235,465
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review using the audited gross cost percentages of 71.47% for SD/MC and 28.53% for Non SD/MC.			
15	MH 1960	18	3	MODE COSTS (DIRECT SERVICE AND MAA)	\$ 2,148,143	(70,469)	\$ 2,077,674
				To adjust reported Mode Costs in conjunction with Adjustment 2.			
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
16	MH 1964	5	1	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	\$ 1,788,870	\$ (70,469)	\$ 1,718,401
	MH 1964	7	1	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	\$ 148,081	-	148,081
	MH 1964	8	1	SUPPORT SERVICES (MODE 60)	\$ 211,192	-	211,192
				To adjust costs at the mode level in conjunction with Adjustment 15.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
GLENN COUNTY				00011	36	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
17	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	25,805	(25,805)	0 *
18	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	28,230	(28,230)	0 *
			Info	TOTAL UNITS	54,035	(54,035)	0 *
				To reclassify units reported in County cost report as SFC 15-58 to contract provider, SVFS, Inc. (See Adj. 31 & 32)			
19	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	119,824	(896)	118,928 *
20	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	398,189	(4,664)	393,525 *
	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	-	0 *
21	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	0	192	192 *
22	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	0	911	911 *
23	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	0	3,880	3,880 *
			Info	TOTAL UNITS	518,013	(577)	517,436
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated April 9, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
GLENN COUNTY				00011	36	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
24	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 118,928	(15)	118,913 *
25	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 393,525	(774)	392,751 *
	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
26	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 192	(192)	0 *
	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 911	0	911 *
27	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 3,880	592	4,472 *
			Info	TOTAL UNITS	517,436	(389)	517,047
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
28	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 118,913	0	118,913 *
	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 392,751	(564)	392,187 *
	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
29	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	192	192 *
	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 911	0	911 *
30	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 4,472	(592)	3,880 *
			Info	TOTAL UNITS	517,047	(964)	516,083
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
GLENN COUNTY				00011	36	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
31	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	25,805	25,805 *
32	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	0	28,230	28,230 *
			Info	TOTAL UNITS	0	54,035	54,035 *
				To reclassify SFC 15-58 units to contract provider, SFVS Inc., that were reported in the County cost report. (See Adj. 17 & 18)			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
33	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 933,292	\$ (40,101)	\$ 893,191
	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	0	0	0
				TOTAL REIMBURSEMENT - COUNTY	933,292	(40,101)	893,191
34	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 121,362	\$ 35,646	\$ 157,008
	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	0	0	0
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	121,362	35,646	157,008 *
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
35	Sch. 3b	Total	28	TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	** \$ 157,008	\$ (1,077)	\$ 155,931
				Northern Valley Catholic Soc, Svc (934)			
				Rosewood Care Center (143)			
				(1,077)			
				To adjust the FFP reimbursement for the contract providers to the FFP contract maximum.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
GLENN COUNTY				00011	36	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
36	Sch. 4	8	3	<u>ADJUSTMENTS TO REPORTED EPSDT</u> <u>STATE GENERAL FUND SETTLEMENT</u>	\$ 319,399	\$ (6,114)	\$ 313,285
				TOTAL EPSDT SGF To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: GLENN COUNTY
County Code: 11

Legal Entity: GLENN COUNTY		A	B	C
Legal Entity Number: 00011		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	1,371,998	1,860,516	3,232,514
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(613,891)	(613,891)
4	Other Adjustments (Provide Detail)			
5	Total Costs Before Medi-Cal Adjustments	1,371,998	1,246,625	2,618,623
6	Medi-Cal Adjustments from MH 1961			(50,223)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			2,568,400
	Administrative Costs (County Only)			
9	SD/MC Administration			162,964
10	Healthy Families Administration			
11	Non-SD/MC Administration			92,295
12	Total Administrative Costs			255,260
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			115,050
14	Other SD/MC Utilization Review			53,249
15	Non-SD/MC Utilization Review			67,167
16	Total Utilization Review Costs			235,466
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			2,077,674
19	Total Costs - Lines 9 through 18			2,568,400

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (10/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County: GLENN COUNTY
County Code: 11

Legal Entity: GLENN COUNTY		A	B	C
Legal Entity Number: 00011		Salaries and Benefits	Other	Total Adjustments
1	EQUIPMENT DEPRECIATION		(10,951)	(10,951)
2	MANAGED CARE OFFSETS		(16,035)	(16,035)
3	ORLAND EAST RENT		(29,146)	(29,146)
4	CBS COALITION		(16,250)	(16,250)
5				
6				
7	Per Audit:			
8	A-87 COWCAP Adjustment		22,159	22,159
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(50,223)	(50,223)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
 Fiscal Year 2002-2003

County: GLENN COUNTY
 County Code: 11

Legal Entity: GLENN COUNTY		A
Legal Entity Number: 00011		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	2,077,674
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	1,718,402
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	148,080
8	Support Services (Mode 60)	211,192
9	Total - Lines 2 through 8	2,077,674

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 2
Fiscal Year 2002-2003

County: GLENN COUNTY			CR		CR		CR		CR		CR	
County Code: 11												
Legal Entity: GLENN COUNTY			A	B	C	D	E	F	G			
Legal Entity Number: 00011			Mode Total	Service	Service	Service	Service	Service	Service			
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function			
				01	10	30	40	50	60			
1	Allocation Percentage		100.00%	13.12%	7.54%	6.66%	34.96%	3.62%	29.24%			
2	Total Units			138,736	61,960	54,729	287,354	29,748	129,288			
3	Gross Cost		1,718,402	225,429	129,527	114,410	600,711	62,188	502,466			
4	Cost per Unit			1.62	2.09	2.09	2.09	2.09	3.89			
5	SMA per Unit			1.77	2.28	2.28	2.28	2.28	4.23			
6	Published Charge per Unit			1.71	2.20	2.20	2.20	2.20	4.09			
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units	07/01/02 - 09/30/02		26,874	13,746	7,217	36,482	5,509	24,736			
8A		10/01/02 - 06/30/03		85,091	35,734	24,736	128,310	19,500	78,573			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02										
9A		10/01/02 - 06/30/03			162		30					
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02			135		421		355			
10A		10/01/02 - 06/30/03			845	159	1,788		1,088			
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03										
11	Healthy Families (SED) Units	07/01/02 - 09/30/02										
11A		10/01/02 - 06/30/03										
12	Non-Medi-Cal Units			26,771	11,338	22,617	120,323	4,739	24,536			
13	Medi-Cal Costs	07/01/02 - 09/30/02	285,002	43,667	28,736	15,087	76,265	11,517	96,134			
13A		10/01/02 - 06/30/03	908,755	138,262	74,702	51,710	268,231	40,765	305,367			
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	310,565	47,567	31,341	16,455	83,179	12,561	104,633			
14A		10/01/02 - 06/30/03	990,269	150,611	81,474	58,398	292,547	44,460	332,364			
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	299,932	45,955	30,241	15,877	80,260	12,120	101,170			
15A		10/01/02 - 06/30/03	956,360	145,506	78,615	54,419	282,282	42,900	321,364			
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02										
16A		10/01/02 - 06/30/03										
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02										
17A		10/01/02 - 06/30/03	401		339		63					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02										
18A		10/01/02 - 06/30/03	438		369		68					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02										
19A		10/01/02 - 06/30/03	422		356		66					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02										
20A		10/01/02 - 06/30/03										
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	2,542		282		880		1,380			
21A		10/01/02 - 06/30/03	10,065		1,766	332	3,738		4,228			
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	2,769		308		960		1,502			
22A		10/01/02 - 06/30/03	10,968		1,927	363	4,077		4,602			
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	2,675		297		926		1,452			
23A		10/01/02 - 06/30/03	10,592		1,859	350	3,934		4,450			
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02										
24A		10/01/02 - 06/30/03										
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03										
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03										
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03										
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03										
29	Healthy Families Costs	07/01/02 - 09/30/02										
29A		10/01/02 - 06/30/03										
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02										
30A		10/01/02 - 06/30/03										
31	Healthy Families Published Charges	07/01/02 - 09/30/02										
31A		10/01/02 - 06/30/03										
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02										
32A		10/01/02 - 06/30/03										
33	Non-Medi-Cal Costs		511,637	43,500	23,702	47,280	251,534	9,907	95,357			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 2 OF 2
Fiscal Year 2002-2003

County: GLENN COUNTY

County Code: 11

CR

Legal Entity: GLENN COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00011		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		70						
1	Allocation Percentage	4.87%						
2	Total Units	26,764						
3	Gross Cost	83,671						
4	Cost per Unit	3.13						
5	SMA per Unit	3.41						
6	Published Charge per Unit	3.29						
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02 4,349						
8A		10/01/02 - 06/30/03 9,506						
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units	12,909						
13	Medi-Cal Costs	07/01/02 - 09/30/02 13,596						
13A		10/01/02 - 06/30/03 29,718						
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02 14,830						
14A		10/01/02 - 06/30/03 32,415						
15	Medi-Cal Published Charges	07/01/02 - 09/30/02 14,308						
15A		10/01/02 - 06/30/03 31,275						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs	40,357						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: GLENN COUNTY		MAA		MAA		MAA		MAA	
County Code: 11									
Legal Entity: GLENN COUNTY		A	B	C	D	E	F	G	
Legal Entity Number: 00011		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	
Mode: 55 - Medi-Cal Administrative Activities			11	14	24	27	35		
1	Allocation Percentage	100.00%	0.08%	17.43%	61.49%	12.63%	8.37%		
2	Total Units		197	30,090	102,799	29,968	19,151		
3	Total Expenditures	148,080	121	25,806	91,053	18,706	12,394		
4	Cost per Unit		0.61	0.86	0.89	0.62	0.65		
5	Non-Medi-Cal Costs	39,289							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1
Fiscal Year 2002-2003

County: GLENN COUNTY		CR		CR	CR	CR	CR
County Code: 11							
Legal Entity: GLENN COUNTY		A	B	C	D	E	F
Legal Entity Number: 00011		Mode Total	Service	Service	Service	Service	Service
Mode: 60 - Support			Function	Function	Function	Function	Function
			20	30	34	41	33
1	Allocation Percentage	100.00%	3.69%	24.67%	51.08%	6.79%	13.76%
2	Total Units		2,000	30,000	21,772	1,090	73,421
3	Gross Cost	211,192	7,801	52,098	107,877	14,348	29,068
4	Cost per Unit		3.90	1.74	4.95	13.16	0.40
5	Non-Medi-Cal Units (Same as Line 2)		2,000	30,000	21,772	1,090	73,421
6	Non-Medi-Cal Costs (Same as Line 3)	211,192	7,801	52,098	107,877	14,348	29,068

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County: GLENN COUNTY
County Code: 11
Legal Entity: GLENN COUNTY
Legal Entity Number: 00011

County Code: 11			REIMBURSEMENT TYPE				PC	Costs				Costs	
Legal Entity: GLENN COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00011			Mode 55 S. F.'s 01-09 S. F.'s 11-19, 31-39 S. F.'s 21-29			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
1	Medi-Cal Costs	07/01/02 - 09/30/02								285,002	285,002		285,002
1A		10/01/02 - 06/30/03								908,755	908,755		908,755
2	Medi-Cal SMA	07/01/02 - 09/30/02								310,565	310,565		310,565
2A		10/01/02 - 06/30/03								990,269	990,269		990,269
3	Medi-Cal P. C.	07/01/02 - 09/30/02								299,932	299,932		299,932
3A		10/01/02 - 06/30/03								956,360	956,360		956,360
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								285,002	285,002		285,002
5A		10/01/02 - 06/30/03								908,755	908,755		908,755
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02											
6A		10/01/02 - 06/30/03								401	401		401
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02											
7A		10/01/02 - 06/30/03								436	436		436
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02											
8A		10/01/02 - 06/30/03								422	422		422
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02											
10A		10/01/02 - 06/30/03								401	401		401
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02								285,002	285,002		285,002
11A		10/01/02 - 06/30/03								909,156	909,156		909,156
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								2,542	2,542		2,542
12A		10/01/02 - 06/30/03								10,065	10,065		10,065
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								2,769	2,769		2,769
13A		10/01/02 - 06/30/03								10,968	10,968		10,968
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								2,675	2,675		2,675
14A		10/01/02 - 06/30/03								10,592	10,592		10,592
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02								2,542	2,542		2,542
16A		10/01/02 - 06/30/03								10,065	10,065		10,065
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								287,544	287,544		287,544
21A	(Excludes Refugees)	10/01/02 - 06/30/03								919,221	919,221		919,221
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02											
23A		10/01/02 - 06/30/03											
24	Healthy Families SMA	07/01/02 - 09/30/02											
24A		10/01/02 - 06/30/03											
25	Healthy Families P. C.	07/01/02 - 09/30/02											
25A		10/01/02 - 06/30/03											
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02											
27A		10/01/02 - 06/30/03											
Less: Patient and Other Payor Revenues													
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)			38,321	109,759	148,080							
33	Medi-Cal Eligibility Factor (Average)			73.47%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02		28,153	80,637	108,791				287,544	287,544		287,544
35A		10/01/02 - 06/30/03								919,221	919,221		919,221
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02											
37A		10/01/02 - 06/30/03											
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: GLENN COUNTY
County Code: 11
Legal Entity: GLENN COUNTY

Legal Entity Number: 00011		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services						
4	15 - Outpatient (Program 1)	285,002	909,156	146,491	469,532		
5	15 - Outpatient (Program 2)						
6	Totals	285,002	909,156	146,491	469,532		
7	Totals from MH1979	285,002	909,156	146,491	469,532		
8	Effective SD/MC FFP %					51.40%	51.64%

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

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